
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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Assessment Progress Introduction

On-time property tax billing is a culmination of a year's worth of work of locally elected officials. The process can be separated into two stages: Assessment-to-Budget and Budget-to-Tax billing. Because these two stages are closely tied, delays in any of the steps in these two stages can have an affect on the timing of property tax bills.

The first step in on-time billing is timely completion of the assessment process, also known as trending, a function of the office of the county assessor. Once the county assessor has completed trending, a report called a "ratio study" is submitted to the state for review and approval. Once the ratio study is approved, the assessor submits the gross assessed values to the county auditor, who then applies deductions and exemptions to determine the final net assessed values of properties. This information is then used to determine tax rates, which translate in tax bills for property tax payers.

The following five reports contain information provided by the county to show their progress in completing the 2007-pay-2008 assessment process.

The first two separate reports are of the Real Property and Personal Property status in a particular county. They show detailed synopsis of progress made, problems or delays encountered, and goals set by the county assessor. Information provided in these reports has been taken from correspondence and conversations with county officials.

The third report is of the status for the county's seven "Data Submissions." While some datasets show a significant "Number of Days Late," there are many factors which cause delays in submission of data that are outside a county official's control. These factors include but are not limited to: prior administration's delays, computer program glitches/problems, delays in receiving required information from other locally elected officials, vendor delays and legislative changes.

The last two reports are charts showing the progress of the county as updated by the county assessor. These visual aids illustrate the timeline of the "year in the life of a county assessor" and show where the county assessor falls in their steps toward on-time tax billing. The summary version shows only the key steps required for completion before their values are submitted to the county auditor. The detailed version shows each of the specific steps and the very detailed processes involved in arriving at a county's final gross assessed values.

Because each report is very technical in nature, please feel free to visit our website at www.in.gov/dlgf/2339.htm for a glossary of terms used.

Dearborn County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Assessor Real Property

Compliance Status: wr-ip

County Official Responsible: Gary R. Hensley, Sr.

Date Took Office: 1/1/2007

Level of Certification received by or before November 2007: Level II

Workplan Submitted: 12/14/2007

Workplan Detail Requested by DLGF:

Workplan Detail Submitted:

2007 Pay 2008 Ratio Study Received: 12/17/2007

Workbook Values: Received

Ratio Study Approved: 4/7/2008

Estimated Date for Completion:

What Work for Dataset has been Accomplished?

2/22/08- vendor is addressing issues in workbook values & submitting them for review. County notified vendors that they need to work out parcel numbering issues prior to ratio study approval in order to roll without further delays. Still have 230 appeals to hear and process. Tax bills will serve as AV notice for 7p8. 2/1/08- waiting for vendor to submit 2007 sales to state. Ratio study submitted 12/14/07; 12/14/2007- making progress on sales disclosures

Roll to Auditor?

no later than 3.1.08, depending on approval of ratio study

Date for Splits and Combinations Entered? completed

2007 Pay 2008 New Construction Entered? completed

Date for completed 2007 Sales Disclosures entered? completed 1/23/2008, will send by 3/1/2008

Date for Neighborhood Analysis?

Date for Sales Analysis? 1/14/2008- still working on

Date for Land Valuation?

Date for Improvement Valuation - Cost Approach:

Date for Improvement Valuation - Income Approach:

Date for Improvement Valuation - Sales Approach:

Current Vendor:

Vendor Contract Must Meet Statutory Deadlines? prior contracts did not; any new contracts in 2007 & forward do/will

Pay Vendor When Deadline Met or Monthly? contracts 2007 & forward will be tied to performance

Warned Vendor for Failure to Meet Deadline?

Vendor Contract for 2008 Pay 2009?

Dearborn County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Assessor Real Property

Compliance Status: wr-ip

2008 Pay 2009 Vendor:

Township Actions that Delayed County Duties:

Only 1 Twp Assessor has Level II and 1 Twp Assessor has Level I - this forced County to take over real property responsibilities which further contributed to delays in submitting timely data.

How are Township Actions Being Resolved?

Annual Twp Assessor's meeting in Feb 2008, will determine status of Certifications & remind them of timelines for submission of data.

Other County Action/Documentation of Efforts:

2/22/08 update: have new contracts for new construction and annual adjustments, both to be completed by 7/1/08. The entire office has worked every Saturday except 1 this year. Held the annual trustee meeting and the number of certified assessors has not changed. The Board has reviewed all exempt properties.; Problems upon taking office: Non-Compliant Sales 04, 05, & 06; Non-Compliant PP 03, 04, 05, & 06; 6p7 Ratio study, trending, new construction not completed; 160 unresolved appeals dating back to 2002; unresolved abatement issues; disfunctional software; PTABOA had uncertified members; NFP exemptions not reviewed for several years; Incomplete parcel maps & splits dating back to 2004. (ALL items listed above are COMPLETE- either Compliant or Submitted since taking office.) 450 appeals for current year took some time to get through, with an additional 150 reviews resulting from deadline extension. Have sent two staff for Level I, hope to have their Level II in 2008. Lack of proper compensation makes it difficult to find additional certified Level II members for PTABOA. Other documentation of efforts, meetings, correspondance was provided - see packet sent 12/10/07.

Dearborn County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Personal Property

Compliance Status: Pending

County Official Responsible: Gary R. Hensley, Sr.

Date Took Office: 1/1/2007

Level of Certification received by or before November 2007: Level II

Estimated Date for Completion:

1/2/2008

What Work for Dataset has been Accomplished?

2/22/08- data was ready to roll to the Auditor but Vendors working out parcel numbering issues have caused delays. 2/1/08- will resubmit data to include Form 113's; completed 12/23/07 & submitted

Roll to Auditor?

Date for 2008 Mobile Home Valuation:

Current Vendor:

Vendor Contract Must Meet Statutory Deadlines?

Pay Vendor When Deadline Met or Monthly?

Warned Vendor for Failure to Meet Deadline?

Vendor Contract for 2008 Pay 2009?

2008 Pay 2009 Vendor:

Township Actions that Delayed County Duties:

How are Township Actions Being Resolved?

Other County Action/Documentation of Efforts:

Dearborn County Data Status on Assessment Year 2007 Pay 2008 Data Submissions

ABSTRACT

Office - Auditor

2007

Date Data Due 3/15 of the Pay Year

Date Loaded

Number of Days Late 48

Compliance Status

BUDGETORDER

Office - Auditor

2007

Date Data Due 2/15 of the Pay Year

Date Loaded

Number of Days Late 77

Compliance Status

PARCEL

Office - Assessor

2007

Date Data Due 10/1 of the Assessment Year

Date Loaded

Number of Days Late 214

Compliance Status wr-ip

PERSPROP

Office - Assessor

2007

Date Data Due 10/1 of the Assessment Year

Date Loaded 1/2/2008

Number of Days Late 93

Compliance Status Pending

RATIOSTUDY

Office - Assessor

2007

Date Data Due 6/1 of the Assessment Year

Date Loaded 12/17/2007

Number of Days Late 199

Compliance Status Approved

Note: Number of Days Late refers to the most recent submission with Compliance Status noted.

Note to County Official: If you disagree with these dates, please submit a written explanation with supporting documentation to data@dlgf.in.gov.

Dearborn County Data Status on Assessment Year 2007 Pay 2008 Data Submissions

SALEDISC

Office - Assessor

2007

<i>Date Data Due</i>	3/1 of the Pay Year
<i>Date Loaded</i>	2/21/2008
<i>Number of Days Late</i>	-8
<i>Compliance Status</i>	r-nr

TAXDATA

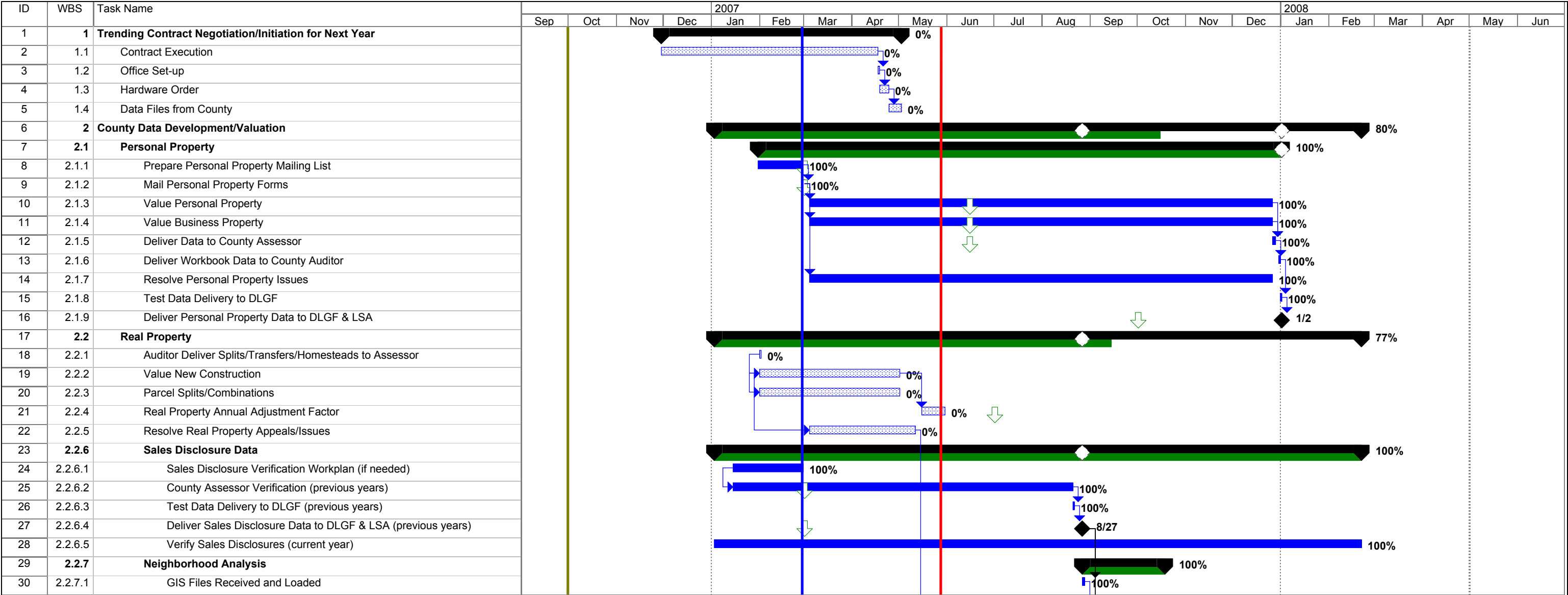
Office - Auditor

2007

<i>Date Data Due</i>	3/1 of the Pay Year
<i>Date Loaded</i>	
<i>Number of Days Late</i>	62
<i>Compliance Status</i>	No data

Note: Number of Days Late refers to the most recent submission with Compliance Status noted.

Note to County Official: If you disagree with these dates, please submit a written explanation with supporting documentation to data@dlgf.in.gov.



Project: Dearborn County Trending.mj
Date: Thu 5/1/08

Critical

Critical Revise/Resubmit

Critical Progress

Task

Revise/Resubmit

Task Progress

Baseline

Baseline Revise/Resubmit

Baseline Milestone

Milestone

Summary Progress

Summary

Project Summary

External Tasks

External Milestone

Deadline

Real/Personal Data Due

Sales Data Due

Ratio Study Due



Project: Dearborn County Trending.mj
Date: Thu 5/1/08

Critical

Critical Revise/Resubmit

Critical Progress

Task

Revise/Resubmit

Task Progress

Baseline

Baseline Revise/Resubmit

Baseline Milestone

Milestone

Summary Progress

Summary

Project Summary

External Tasks

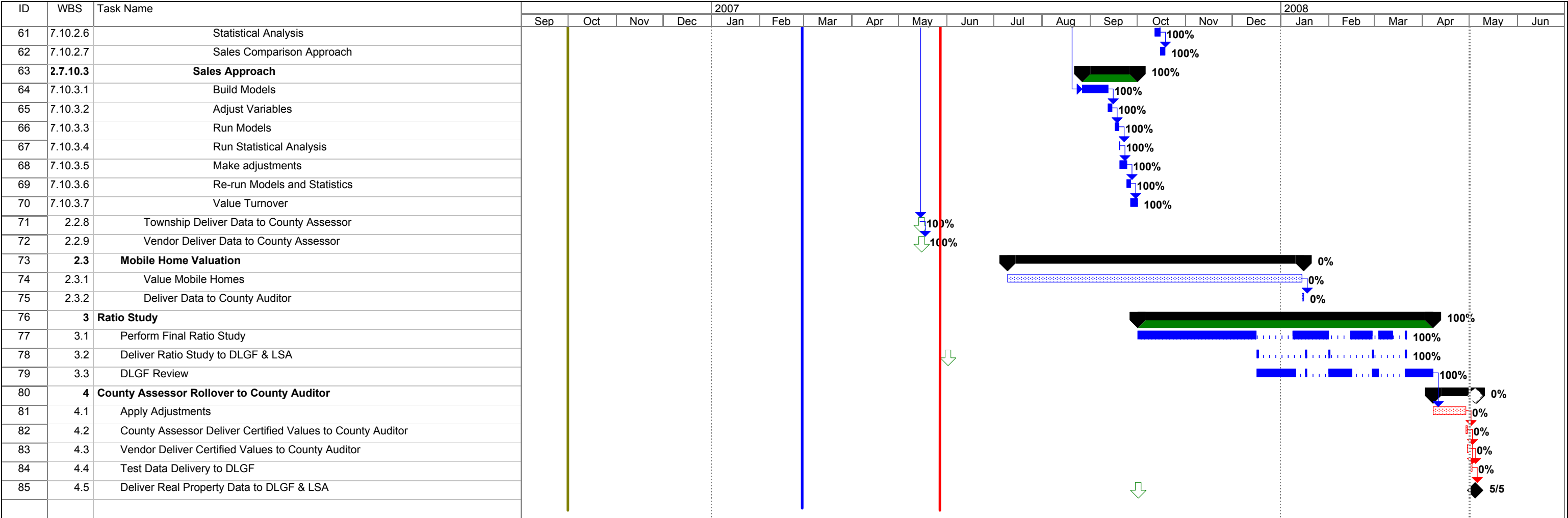
External Milestone

Deadline

Real/Personal Data Due

Sales Data Due

Ratio Study Due



Project: Dearborn County Trending.mxd
Date: Thu 5/1/08

Critical

Critical Revise/Resubmit

Critical Progress

Task

Revise/Resubmit

Task Progress

Baseline

Baseline Revise/Resubmit

Baseline Milestone

Milestone

Summary Progress

Summary

Project Summary

External Tasks

External Milestone

Deadline

Real/Personal Data Due

Sales Data Due

Ratio Study Due